

SOUTH AFRICAN REVENUE SERVICE

NO. R. 843

31 MAY 2019

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/165)

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, with effect from 5 June 2019, to the extent set out in the Schedule hereto.


M GUNGUBÉ
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) 6 and 7 after Note 5 in Section A to Part 5 of Schedule No. 1:

6. Any fuel levy payable in terms of Part 5A consists of the general fuel levy and the carbon fuel levy.
- 7.
- (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -
 (i) general fuel levy at a rate of 354 cents per litre; and
 (ii) carbon fuel levy at a rate of 7 cents per litre.
- (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
 (i) general fuel levy at a rate of 339 cents per litre; and
 (ii) carbon fuel levy at a rate of 8 cents per litre.
- (c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -
 (i) general fuel levy at a rate of 170.5 cents per litre; and
 (ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	361c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	347c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	347c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(i) to Chapter 27, unmarked	347c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	170.5c/kg
195.20.03	3826.00.90	Other biodiesel	347c/li

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 843

31 MEI 2019

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/165)

Kragtens artikel 48 van die Doeane- en Akswynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 5 Junie 2019, in die mate in die Bylae hierby aangetoon.


M GUNGUBELE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeëing van die volgende Opmerking(s) 6 en 7 na Note 5 in Afdeling A tot Deel 5 van Bylae No. 1:

6. Enige brandstofheffing betaalbaar ingevolge Deel 5A sal bestaan uit die algemene brandstofheffing en die koolstofbrandstofheffing.
- 7.
- (a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 354 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van 7 sent per liter
- (b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21 en 195.20.03, sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 339 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van 8 sent per liter.
- (c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 170.5 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	361c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerkt	347c/li
195.10.17	2710.12.30	Disillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	347c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemerkt	347c/li
195.20.01	3826.00.10	Biodiesels soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	170.5c/kg
195.20.03	3826.00.90	Ander biodiesels	347c/li